

INDEX TO APPENDIX.

- Constitutional provisions (Art. XIV.) relating to taxation. p. 259
- Act 173 of 1901. The statute for the ad valorem tax-
ation of railroad corporations..... p. 263
- The Atkinson Bill, Act 19 of 1899..... p. 281
- The statute creating the Board of State Tax Commis-
sioners..... p. 293

CONSTITUTION OF MICHIGAN.

Article XIV.

FINANCE AND TAXATION.

SECTION 1. All specific state taxes, except those received Specific taxes. from the mining companies of the upper peninsula, shall be applied in paying interest upon the primary school, university and other educational funds and the interest and principal of the state debt, in the order herein recited, until the extinguishment of the state debt, other than the amounts due to educational funds, when such specific taxes shall be added to, and constitute a part of the primary school interest fund. The legislature shall provide for an annual tax, sufficient with Tax for state expense. other resources, to pay the estimate of expenses of the state government, the interest of the state debt, and such deficiency as may occur in the resources.

SEC. 2. The legislature shall provide by law a sinking fund Sinking fund. of at least twenty thousand dollars a year to commence in eighteen hundred and fifty-two, with compound interest at the rate of six per cent per annum, and an annual increase of at least five per cent, to be applied solely to the payment and extinguishment of the principal of the state debt, other than the amounts due to educational funds, and shall be continued until the extinguishment thereof. The unfunded debt shall not be funded or redeemed at a value exceeding that established by law in one thousand eight hundred and forty-eight.

SEC. 3. The state may contract debts to meet deficits in State may contract debts. revenue. Such debts shall not in the aggregate at any one time exceed fifty thousand dollars. The moneys so raised shall be applied to the purposes for which they were obtained, or to the payment of the debts so contracted.

To repel
invasions.

SEC. 4. The state may contract debts to repel invasion, suppress insurrection, or defend the state in time of war. The money arising from the contracting of such debts shall be applied to the purposes for which it was raised, or to repay such debts.

Money, how
paid out.

SEC. 5. No money shall be paid out of the treasury except in pursuance of appropriations made by law.

State credit.

SEC. 6. The credit of the state shall not be granted to, or in aid of, any person, association or corporation.

Issue of scrip.

SEC. 7. No scrip, certificate, or other evidence of state indebtedness shall be issued, except for the redemption of stock previously issued, or for such debts as are expressly authorized in this constitution.

State not to
own stock.

SEC. 8. The state shall not subscribe to, or be interested in, the stock of any company, association or corporation.

Works of
internal
improvement.

SEC. 9. The state shall not be a party to, or interested in, any work of internal improvement, nor engaged in carrying on any such work, except in the expenditure of grants to the state of land or other property: *Provided, however,* That the legislature of the state, by appropriate legislation, may authorize the city of Grand Rapids to issue its bonds for the improvement of the navigation of Grand river.

To collect
specific tax.

¹ SEC. 10. The state may continue to collect all specific taxes accruing to the treasury under existing laws. The legislature may provide for the collection of specific taxes from banking, railroad, plank road and other corporations hereafter created.

² SEC. 10. The state may continue to collect all specific taxes accruing to the treasury under existing laws. The legislature may provide for the collection of specific taxes from corporations. The legislature may provide for the assessment of the property of corporations, at its true cash value, by a

¹ As previous to amendment of November, 1900.

² As amended November, 1900.

state board of assessors and for the levying and collection of taxes thereon. All taxes hereafter levied on the property of such classes of corporations as are paying specific taxes under laws in force on November sixth, A. D. nineteen hundred, shall be applied as provided for specific state taxes in section one of this article.

¹ SEC. 11. The legislature shall provide an uniform rule of taxation, except on property paying specific taxes, and taxes shall be levied on such property as shall be prescribed by law. Uniform rate of taxation.

² SEC. 11. The legislature shall provide a uniform rule of taxation, except on property paying specific taxes, and taxes shall be levied on such property as shall be prescribed by law: *Provided*, That the legislature shall provide an uniform rule of taxation for such property as shall be assessed by a state board of assessors, and the rate of taxation on such property shall be the rate which the state board of assessors shall ascertain and determine is the average rate levied upon other property upon which ad valorem taxes are assessed for state, county, township, school and municipal purposes.

SEC. 12. All assessments hereafter authorized shall be on property at its cash value. Assessments.

¹ SEC. 13. The legislature shall provide for an equalization by a state board in the year one thousand eight hundred and fifty-one, and every fifth year thereafter, of assessments on all taxable property except that paying specific taxes. Equalization.

² SEC. 13. In the year one thousand nine hundred and one, and every fifth year thereafter, and at such other times as the legislature may direct, the legislature shall provide for an equalization of assessments by a state board, on all

¹ As previous to amendment of November, 1900.

² As amended November, 1900.

taxable property, except that taxed under laws passed pursuant to section ten of this article.

Laws imposing
taxes.

SEC. 14. Every law which imposes, continues or revives a tax shall distinctly state the tax, and the object to which it is to be applied; and it shall not be sufficient to refer to any other law to fix such tax or object.

Act No. 173, Public Acts 1901.¹

An Act to provide for the assessment of the property of railroad companies, union station and depot companies, express companies, car loaning companies, stock car companies, refrigerator car companies, and fast freight line companies; and for the levy of taxes thereon by a State Board of Assessors, and for the collection of such taxes.

The People of the State of Michigan enact:

SECTION 1. That the Board of State Tax Commissioners created under the laws of this State, shall ex officio constitute a State Board of Assessors, one of whom shall be elected chairman of said board. Who to constitute state board of assessors.

SEC. 2. The secretary of the Board of State Tax Commissioners shall be ex officio secretary of the State Board of Assessors without extra compensation, and shall keep a record of all its proceedings in addition to such other duties as may be required of him by said board, and shall devote his whole time to the duties of his office. In addition to the secretary said board may employ such other clerical assistance as may be necessary and required to perform the duties imposed upon it by this act: *Provided*, That the compensation paid for such clerical assistance shall not in any case exceed one thousand dollars for each person employed per annum: *Provided further*, That said board may employ such other assistance as may be necessary, with the consent of the Governor and the Board of State Auditors. The compensation of the said secretary and clerks, and all other necessary expenses incurred in carrying out the provisions of this act, shall be allowed by the Board of State Auditors upon proper vouchers approved by the chairman and secretary of the board, and paid by the State Treasurer out of the general fund. Who to be secretary. Duties of. Proviso. Further proviso.

SEC. 3. Said board shall have excess [access] to all books, papers, documents, statements and accounts, on file or of Board to have access to papers, etc.

¹ This act is given as originally passed previous to amendments made in 1903 by act 45 and in 1905 by act 282.

May subpoena
witnesses.

Compensation
of witnesses.

Of person
serving
subpoena.

Powers of
board.

record in any of the departments of State, subject to the rules and regulations of the respective departments relative to the care of public records. It shall have like access to all books, papers, documents, statements and accounts, on file or of record in counties, townships and municipalities. It shall have the right to subpoena witnesses, upon a subpoena signed by the chairman of said board and attested by the secretary thereof, delivered to such witnesses, which subpoenas may be served by any person authorized to serve subpoenas from courts of record in this State, and the attendance of witnesses may be compelled by attachment, to be issued by any circuit court in this State, upon proper showing that such witness has been properly subpoenaed, and has refused to obey such subpoena. The person appearing in response to such subpoena shall receive like compensation as is allowed by the statutes of this State to witnesses in the circuit court, to be allowed by the Board of State Auditors upon the presentation of a copy of such subpoena, with the number of days' service and mileage endorsed thereon and approved by a member of said Board of Assessors, or the secretary thereof. The person serving such subpoena shall receive the same compensation now allowed to sheriffs or other officers for serving subpoenas. Said board shall have power to examine witnesses under oath, said oath to be administered by any member of the board, or by the secretary thereof. It shall have the right to inspect and examine the books, papers or accounts of any corporation, firm or individual owning property to be assessed by said board, and if such corporation, firm or individual refuse to permit said inspection and examination, or neglect or fail to appear before said board in response to its subpoena, said corporation, firm or individual shall, for each such refusal, neglect or failure, forfeit the sum of five hundred dollars to the State, the sum so forfeited to be recovered in a proper action brought in the name of

the people of the State of Michigan, in any court of competent jurisdiction.

Sec. 4. It shall be the duty of said board to make an annual assessment upon an assessment roll to be prepared by said board, of the property having a situs in this State as hereinafter defined, of railroad companies, union station and depot companies, express companies, doing business within this State, car loaning companies, and refrigerator and fast freight line companies, and all other corporations owning, leasing, running or operating any freight, stock, refrigerator, or any other cars, not being exclusively the property of any railroad company paying taxes upon its rolling stock under the provisions of this act, over or upon the line or lines of any railroad or railroads in this State.

Sec. 5. The term property as used in this act shall be deemed to include all property, real or personal, belonging to the corporation subject to taxation under this act, including the right of way, roadbed, stations, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph or telephone poles, wires, conduits, switchboards, and all other property used in carrying on the business of said corporations or owned by them respectively, and all other real and personal property and all franchises, said franchises not to be directly assessed, but to be taken into consideration in determining the value of the other property: *Provided, however,* That this definition shall not include, apply to or subject to taxation such real estate as is owned and can be conveyed by such corporations under the laws of this State which is not actually occupied in the exercise of their franchises or in use in the proper operation of their roads or their corporate business; but such real estate so excepted shall be liable to taxation in the same manner and for the same purposes and to the same extent and subject to the same conditions and limitations as to the collection and return of taxes thereon, as is

Duties of board.

Term property, what to include.

Proviso.

Term company,
how applied.

"Property
situated in state,"
what to
include.

Corporations
to file report
with board.

other real estate in the several townships or municipalities in which the same may be situate. The term company, corporations or association, wherever used in this act, shall apply to and be construed as referring respectively to any railroad company, union station and depot company, express company, car loaning company or refrigerator or fast freight line company, and any and all other corporations subject to taxation under this act. The term "property having a situs in this State" shall include all the property, real and personal, of the corporations enumerated in this act, owned, used and occupied by them within the limits of this State, and also such proportion of the rolling stock, cars and other property of such corporations as is used partly within and partly without this State, as herein provided to be determined.

SEC. 6. The several corporations enumerated in this act doing business in this state, shall annually, between the first and thirtieth day of June in each year, under the oath of the president, secretary, treasurer, superintendent or chief officer of such company, make and file with the State Board of Assessors, in such form as said board may provide, upon blanks to be furnished by said board, a statement containing the following facts:

RAILROAD, UNION STATION AND DEPOT COMPANIES.

Blanks, what
to contain.

Name.

Nature, etc.

Location.

Address of
officers.

The blanks furnished to railroad and union station and depot companies, shall provide for the following information:

First. The name of the company;

Second. The nature of the company, and under the laws of what state or country organized;

Third. The location of its principal office;

Fourth. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager;

Fifth. The name and postoffice address of the chief officer *Manager.*
or managing agent of the company in Michigan;

Sixth. The number of shares of capital stock; *Number of shares.*

Seventh. The par value and market value, or if there be *Value.*
no market value, the actual value, of the shares of stock on
the second Monday of April of the year in which the report
is made;

Eighth. A detailed statement of the real estate owned by *Statement of*
the company in Michigan, and where situate, and the value *real estate.*
thereof;

Ninth. A detailed statement of the personal property, in- *Personal*
cluding moneys and credits owned by the company in Michi- *property.*
gan, on the second Monday in April in the year in which the
report is made, where situate, and the value thereof;^a

Tenth. The total value of the real estate owned by the *Value of real*
company situate outside of Michigan; *estate outside*
of State.

Eleventh. The total value of the personal property of the *Personal*
company situate outside of Michigan; *property.*

Twelfth. The whole length of their lines, and the length of *Length of*
so much of their lines as is within or is without Michigan, *lines.*
which lines shall include what said railroad companies con-
trol and use as owners, lessees, or otherwise;

Thirteenth. A statement of the entire gross receipts of the *Gross receipts.*
companies, from whatever source derived, for the year end-
ing the second Monday of April in the year for which the
report is made;

Fourteenth. Such other facts and information as said *Such facts as*
board may require, in the form of the returns prescribed by it. *board may*
require.

EXPRESS COMPANIES.

The blanks furnished to express companies shall provide *Blanks, what*
for the following information: *to contain.*

^a See page 286 for similar provision of Atkinson Bill.

Name.	First. The name of the company;
Nature.	Second. The nature of the company and under the laws of what state or country organized;
Location.	Third. The location of its principal office;
Address of officers.	Fourth. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager;
Manager.	Fifth. The name and postoffice address of the chief officer or managing agent of the company in the State of Michigan;
Number of shares.	Sixth. The number of shares of capital stock, (a) authorized, (b) issued;
Value.	Seventh. The par value and market value, or if there be no market value, the actual value of the shares of stock, together with the total amount of bonded indebtedness, on the second Monday of April of the year for which the report is made;
Value of real estate in State.	Eighth. The situation, income and value in detail of its real estate in this State;
Outside.	Ninth. The total income from and cash value of all its real estate situated outside of this State;
Personal property in State.	Tenth. A full and correct inventory, at the true cash value, of its personal property, including moneys and credits, within this State;
Outside.	Eleventh. The true cash value of all its personal property, including money and credits without this State;
Names, etc., of lines.	Twelfth. The whole length and names of railroad lines and water and stage routes over which it did business, and separately, in detail, the portions of such lines and routes within this State, and the portion of such routes over navigable waters of the United States within this State;
As board may require.	Thirteenth. Such other facts and information as may be deemed necessary by the State Board of Assessors, or any member thereof, to the proper assessment of the property of such company.

CAR LOANING, STOCK CAR, REFRIGERATOR AND FAST FREIGHT LINE
COMPANIES, AND OTHER CAR COMPANIES.

The blanks furnished to car loaning, stock car, refrigerator and fast freight line companies shall provide for the following information:

- First. The corporate name of the company; Name.
 - Second. The nature of the business of said company, and under the laws of what state or country organized; Nature.
 - Third. The location of its principal office; Location.
 - Fourth. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager; Names of officers.
 - Fifth. The location of its principal office in the State of Michigan, together with the name and address of the chief officer or managing agent of the company in Michigan; Location of principal office in State.
Name of manager.
 - Sixth. The total number of cars and rolling stock of any such corporation run over or operated upon any line or lines of railroad within this State each day during the entire year preceding the date of making and filing such report; Number of cars.
 - Seventh. The cost of construction of each of said cars; Cost of each.
 - Eighth. The length of time the same has been in service; Time in service.
 - Ninth. The cash value of each of said cars so operated and run in this State, at the time of making and filing such report; Cash value of each.
 - Tenth. And such other and additional information as may be deemed necessary by said board, or any member thereof, to the proper assessment of the cars of such company in this State in accordance with the provisions of this act and to the performance of the duties imposed upon it hereby. As board may require.
- SEC. 7. Blanks for making the statements provided for in section six shall be furnished to such companies on making application to said board: *Provided*, That the reports hereby provided for shall not in any way relieve any of said companies from making the reports now required to be made to

Blanks, when furnished.

Proviso.

Procedure
when company
refuses to
make
statement.

Penalty.

When board
to prepare
assessment
roll.

Board may
inspect
property.

True cash
value, how
determined.

other State officers. In case any company fails or refuses to make the statement required by this act, or refuses to furnish any information requested, the board shall inform itself as best it may on the matters necessary to be known, in order to discharge its duties with respect to the assessment of the property of such company. Any company which shall refuse or neglect to make the report required by this act within the time specified, shall be subject to a penalty of five hundred dollars for each day of the continuance of such neglect or refusal to file said report, to be recovered in a proper action brought in the name of the people of the State of Michigan in any court of competent jurisdiction.

SEC. 8. Subsequent to the filing of the reports required in the preceding section, and prior to the fifteenth day of December in each year, it shall be the duty of the said State Board of Assessors, to prepare an assessment roll as provided in section four of this act, upon which they shall assess at the true cash value on the second Monday of April of the year in which the assessment is made, all the property of the companies herein enumerated subject to taxation under this act, which said assessment shall not be final until reviewed as hereinafter provided. For the purpose of arriving at the amount and character and the true cash value of the property belonging to said companies as appearing upon the assessment roll for the purpose of assessment and taxation, the said board may personally inspect the property belonging to said companies, and may take into consideration the reports filed under this act, the reports and returns of such companies filed in the office of any officer of this State, and such other evidence as may be obtainable bearing thereon. In determining the true cash value of the property of railroad and union station and depot companies which own, lease or operate lines partly within and partly without this State, the said board shall be guided, in ascertaining the property sub-

ject to taxation in Michigan, by the relation which the number of miles of main track within the State of Michigan bears to the entire mileage of the main track of said companies both within and without this State. In determining the cash value of the property of express companies, they shall ascertain and determine the actual value in money of the entire amount of the capital stock and bonded indebtedness of such express company. From the amount so obtained and determined, said board shall deduct the actual value of all real estate owned by it as ascertained by said board, and the actual value of all its personal property which is not used in the express business of such express company. And the remainder thus obtained shall be used in determining the assessment of such express company in the following manner: The said board shall then divide the amount as obtained above by the total number of miles of railroad, stage, water and other routes over which the company did business, to obtain the value per mile, and shall then multiply the value per mile thus obtained by the total number of miles of such routes within this State, exclusive, however, of the number of miles of water routes over the navigable waters of the United States within this State, to which result shall be added the value of all real estate owned by such express company in this State, as determined by said board, and the sum so obtained shall be taken and considered as the actual value of the property of such express company subject to assessment and taxation in this State. In ascertaining the cash value of the property of car loaning, stock car, refrigerator, fast freight line and other car companies subject to taxation under this act, they shall ascertain the average number of cars used in this State during the year preceding the date of the filing of the report mentioned in the preceding section, such average to be determined by dividing the total number of cars so used or operated within this State during said year by the total

Of express
companies.

Actual.

Assessment,
how deter-
mined.

Cash value of
car loaning,
etc., how
obtained.

Total valuation, how determined.

number of days on which said cars were so used or operated within this State; and they shall also ascertain the average cash value of such average number of cars, and from said data the total valuation shall be determined and shall be the assessment against the property of said corporation.

What descriptions roll to contain.

SEC. 9. Upon said assessment roll, after the names of each of the companies assessed thereon, shall be placed a general description of the properties of said companies, which shall be deemed to include all of the properties of said companies liable to taxation under this act. In the case of railroad, union station and depot companies, such general description may be as follows: "Real estate, rolling stock, right of way and appurtenances thereto, and all other property used in carrying on the corporate business and subject to taxation by a State Board of Assessors." In the case of car loaning, stock car, refrigerator and fast freight line and other car companies, the following general description may be used: "Cars subject to taxation by a State Board of Assessors."

Railroad companies, etc.

Car loaning companies, etc.

Express.

In the case of express companies, the following general description may be used: "Property subject to taxation by a State Board of Assessors." In an appropriate column opposite the names of said corporations shall be extended the cash valuations of the properties of said companies so assessed.

When board to be in session.

SEC. 10. On the third Monday of December in each year, it shall be the duty of the State Board of Assessors to meet at the State capitol at Lansing, and to continue in session from day to day for so long a period as may be necessary, not later than the fifteenth day of January next thereafter, for the purpose of reviewing said assessment roll, and any company or person interested shall have the right to appear during said period and be heard as to the valuation of the property of any company, and said State Board of Assessors may, on such application or on its own motion, correct the

May correct roll.

assessment or valuation of the property of such company in such manner as will, in its judgment, make the valuation thereof just and equal, and for the purpose of arriving at the true cash value of the properties assessed on said assessment roll, may subpoena witnesses as provided in section three of this act and have such hearing as may be deemed necessary. In case it shall appear or be made to appear to the members of said board, acting in review for assessment purposes, that the property of any corporation subject to taxation under the provisions of this act shall have been omitted from said assessment roll, it shall place the same thereon and make the assessment thereof as required in sections eight and nine of this act: *Provided*, That any such assessment shall take place in time to allow five full days for the review of the same before the expiration of the time herein provided for the completion of the review. After said State Board of Assessors shall have completed the review of said rolls as herein provided, they shall place opposite each description of property in said roll, in a column provided for that purpose, the true cash value of the same as ascertained and determined by them, and such valuation so fixed by them shall be the final valuation upon which the tax upon said property shall be levied and spread as herein provided. After said board shall have completed the review of said roll, a majority thereof shall certify under their hands officially, and spread on said roll, a certificate to the effect that the same has been acted upon and reviewed in accordance with law, which certificate shall state all the alterations, changes, corrections and additions made in or to the assessment or valuation of the property appearing on said roll.

May place
omitted prop-
erty on roll.

Provido.

Final
valuation.

When board to
certify to roll.

SEC. 11. It shall be the duty of the county clerk in each county in this State, as soon as possible after the equalization of the board of supervisors of his county of the assessment rolls of the several municipalities therein, and not later

County clerk
to make report,
what to con-
tain.

than the first day of November in each year, to make a report, duly certified, to the State Board of Assessors, of the record of such equalization and of the record required to be made under section thirty-seven of the general tax law, being section three thousand eight hundred sixty of the compiled laws of eighteen hundred ninety-seven, as appears upon the records of such board of supervisors, which report shall, among other things, contain a statement of the amount of ad valorem taxes to be raised in the several municipalities of such county for State, county, municipal, township, school, and other purposes, and a statement of the aggregate valuation of the property in each of said several municipalities, as taken from the assessment rolls of said municipalities for the year in which such equalization is made. It shall be the duty of the supervisor or other assessing officer of cities and villages in this state and governed by special charters, which provide for the collection of ad valorem taxes, which are not reported to the board of supervisors for the purposes of equalization or review, and the supervisors or other assessing officers of cities organized under general laws, to make, within the time above limited, a properly certified report to the State Board of Assessors of all ad valorem taxes raised in any of said municipalities, which have not been reported to the board of supervisors for the purposes of equalization and review. In case any county clerk or any supervisor or assessing officer shall neglect or fail to make the report by this section required, within the time limited, the said State Board of Assessors shall inspect and examine, or cause an inspection and examination of the records of said board of supervisors, or in cities affected by this section, an examination of the records of the proper officer, for the purpose of procuring the information required for the purpose of arriving at the average rate of taxation in this State; and the said board, in addition thereto, may require such reports

Assessors, etc.,
to make.

In case officers
fail to report.

on blanks which it shall prepare and furnish therefor, from all county, State and municipal officers, as it shall deem necessary to the accomplishment of the purpose of this act. Any county clerk, supervisor or assessing officer who shall fail to make the report required by this section shall be subject to a penalty of one hundred dollars, to be recovered in a proper action in the name of the people of the State of Michigan, in any court of competent jurisdiction.

SEC. 12. As soon as the reports required by the preceding section to be filed have been filed, or the information therein required to be procured shall have been procured, and not later than the fifteenth day of December in each year, the said State Board of Assessors shall ascertain and determine the average rate of taxation for the then current year levied upon other property upon which ad valorem taxes are assessed for state, county, township, school and municipal purposes, and shall enter the same upon its records forthwith, together with the method by which such average rate was ascertained and determined:

SEC. 13. Said board shall tax the property of the several companies as assessed by it at the rate as determined by it, and the amount of tax to be paid by each of said companies shall be extended upon said assessment roll opposite the descriptions of their respective properties. After the completion of said tax roll, and prior to the first day of February in each year, the said board shall attach thereto a certificate signed by the members of the board, or a majority thereof, which shall be as follows: "We do hereby certify that we have set down in the above assessment roll all the property of railroad companies, express companies, union station and depot companies, car loaning, stock car, refrigerator and fast freight line and other car companies liable to be taxed in this state, according to our best information, and that we have estimated the same at what we believe to be the true

Board to ascertain average tax.

Amount taxed to be extended on roll.

Certificate to be attached.

What to contain.

To whom roll delivered.	cash value thereof, and that we have assessed the taxes thereon at the average rate of taxes for state, county, township, school, municipal and other purposes, levied through the state during the present year, as determined by us.
Taxes, when payable.	The said tax roll shall thereupon be forthwith delivered to the Auditor General, who shall immediately notify by registered mail the several companies taxed thereon to pay the taxes extended thereon to the State Treasurer. The said taxes shall be payable on the first day of March following the assessment and levy thereof, and shall be in lieu of all taxes for state and local purposes, not including special assessments on property particularly benefited, made in any
When to bear interest, rate.	county, city, village or township. All taxes not paid before the first day of April in the year in which the same are payable shall bear interest at the rate of one per cent per
To become lien.	month thereafter. The taxes so extended against said companies shall become forthwith a debt due from each of said companies to the state, and shall constitute a lien upon all the property of said companies, real, personal and mixed from the time of the extension until the payment thereof, which lien shall take precedence of all demands, judgments, assignments by warranty deed or otherwise, or decrees against said companies, which lien and debt may be enforced by seizure or sale of said property or such portion thereof as may be necessary to satisfy the same, as hereinbefore
Lien how enforced.	provided. The State Board of Assessors shall, upon the completion of said roll and the correction hereinbefore provided for, annex to said roll a warrant, signed by the State Board, or a majority of them, commanding the Auditor General to collect the several sums mentioned in the last column of such roll, and being the sum for which the said company was assessed and was liable to pay for a tax upon its property under the provisions of this act for the purposes pro-
Warrant to be annexed to roll.	vided for in this act; and the said warrant shall authorize and command the auditor general, in case any corporation
Collections by distress etc., how authorized.	

named in the assessment roll shall neglect or refuse to pay its tax, to levy the same by distress and sale of the properties of said corporation, or such portion thereof as shall be necessary to raise sufficient money to satisfy said tax and the expense of said sale, after giving the same notice of such sale as provided for in the general laws of this state for the sale of property seized for taxes and offered for sale: *Provided*, Proviso. He may bring an action in the name of the people of the State of Michigan in any court of competent jurisdiction in the State of Michigan, or in any other state, for the enforcement of said lien, and upon recovery of judgment or decree therein the same may be collected by execution, levy and sale, as in other cases, upon judgments in courts of record.

Sec. 14. If any court of competent jurisdiction shall adjudge that any tax levied under the provisions of this act is illegal on account of any irregularity or informality in the determination of the average rate of taxation required to be ascertained and determined by said State Board of Assessors, or for the reason that such average rate has not been ascertained and determined according to law, it shall be the duty of the said State Board of Assessors, whether any part of the taxes assessed and levied have been paid or not, to redetermine and reascertain the average rate of taxation throughout the state in accordance with law, and when such redetermination and reascertainment has been had, to make a duplicate of the original assessment roll and to extend the taxes thereon according to such redetermined and reascertained average rate, and when such duplicate roll has been made and the taxes extended thereon in the manner provided in this section, it shall be of the same force and effect as an original assessment made in accordance with law. All proceedings on the redetermination and reascertainment of such average rate and for the extension and collection of taxes upon said duplicate assessment roll shall be conducted in the method originally provided for, so far as may be. When-

Procedure when tax judged illegal.

When certain
payments
applied on
reassessment.

ever any sum or part thereof levied upon any property subject to taxation under this act so set aside has been paid and not refunded, the payment so made shall be applied upon the reassessment upon said property, and the reassessment to that extent shall be deemed to be satisfied.

When tax not
to be held
invalid.

SEC. 15. No tax assessed upon any property and no average rate determined by said State Board of Assessors as hereinbefore required, shall be held invalid by any court of this state on account of any irregularity in any assessment or on account of any assessment or tax roll not having been made or proceeding had within the time required by law, or on account of the property having been assessed without the name of the owner, or in the name of any corporation or person other than the owner, or on account of any other irregularity, informality or omission, if the method and manner of ascertaining and determining the average rate of taxation on property in this state is in accordance with the constitution and statutes of this state.

Taxes, how
applied.

SEC. 16. All taxes collected under this act shall be applied in paying the interest upon the primary school, university and other educational funds, and the interest and principal of the state debt, in the order herein recited, until the extinguishment of the state debt other than the amounts due to educational funds, when such taxes shall be added to and constitute a part of the primary school interest fund; and such taxes as are collected under the provisions of this act shall be treated and disbursed as specific taxes are now treated and disbursed: *Provided, however,* That if any of the corporations, companies or associations herein named were not paying specific taxes to this state on November sixth, A. D. nineteen hundred, the tax collected from such corporations, companies or associations under this act shall be paid into and become a part of the general fund of the state.

Proviso.

When first
assessment to
be made.

SEC. 17. The first assessment under this act shall be made as herein required in the year nineteen hundred and two.

Nothing herein contained shall be deemed a waiver or affect the collection of the specific taxes required to be paid by the companies hereby affected, on the first day of July in the year nineteen hundred and one, and on the first day of July in the year nineteen hundred and two, under the general laws upon the property or business of such companies operated within this state. The existing laws providing for the collection of such specific taxes shall be continued in force until the collection and payment of all taxed levied thereunder for the year nineteen hundred and one and previous years.

Time existing laws to continue in force.

SEC. 18. If said board shall wilfully assess any property at more or less than what the members taking part in making such assessment believe to be its true cash value, the members voting in favor of such assessment shall be guilty of a misdemeanor, and on conviction thereof shall be punished by imprisonment in the county jail not exceeding one year, or by a fine not exceeding five thousand dollars each.

Penalty for wilfully making wrong assessment.

SEC. 19. If any person, company, association or corporation whose property is subject to assessment under this act shall directly or indirectly promise, offer or give to any member of said board, during his term of office, or to any other person at his request, any gratuity of any kind whatever, such person or corporation shall forfeit to the state the sum of ten thousand dollars for each such offense, to be recovered in an action in the name of the people of the State of Michigan, in any court of competent jurisdiction. And the recovery of such fine under this act shall not constitute a bar to any prosecution of the person or corporation so offending under the criminal laws of this State.

Penalty for offering board gratuities, etc.

SEC. 20. All other acts or parts of acts, whether contained in any acts for the incorporation of railroad companies, union station and depot companies, express companies, car loaning companies, stock car companies, refrigerator car companies, and fast freight line companies, or in any other law

Repealing clause.

Proviso.

of this State, so far as such acts or parts of acts are inconsistent with this act, and no further, are hereby repealed, except as herein expressly stated: *Provided however*, That all rights which the State now has under any of said acts, for taxes or penalties, shall not in any way be affected by this act, and shall not constitute a bar to any prosecution or recovery on account of such taxes or penalties.

Approved May 27, 1901.

"Atkinson Bill," Act 19 of 1890.

See *Pingree v. Auditor General*, 120 Mich. 95.

An Act to provide for the assessment and levy of taxes upon the property of Railroad Companies, Express Companies, Telegraph Companies and Telephonic Companies and the collection thereof, and the designation and election of a State Board of Assessors to make such assessment and levy, and defining the duties of such board, and the compensation of its members, and to repeal all other acts or parts of acts whether in the acts for incorporation of Union Railroad Station and Depot grounds, or any other law of this State, so far as such acts or parts of acts are inconsistent with this act, and no further, and to apply the taxes assessed and collected under this act to pay "the interest upon the primary school, university and other educational funds and the interest and principal of the State debt, in the order herein recited until the extinguishment of the State debt, other than amounts due to education funds, when such taxes to be collected under this act be added to, and constitute a part of the primary school interest fund."

The People of the State of Michigan enact:

SECTION 1. It shall be the duty of the Governor, by and with the advice and consent of the senate, within five days after this act shall have been approved by the Governor, to appoint three resident freeholders of this State, who shall be duly qualified electors thereof, who shall constitute a State Board of Assessors, with powers and duties as prescribed under the provisions of this act. The Auditor General shall always, during his term of office, be president of said board, but shall have no power except as presiding officer of said board, unless expressly given herein. The persons so ap-

Governor to
appoint board
of assessors.

Auditor Gen-
eral president
of board.

- Term of office. pointed shall hold their offices for the term of two years from and after January fifteenth, eighteen hundred ninety-nine, or until their successors shall be appointed and have qualified.
- Appointment of successors. At the expiration of the terms of office of the members of said board their successors in office, so long as this act shall remain in force, shall be appointed by the Governor by and with the
- Appointments when to be made. advice and consent of the senate. All appointments which are provided to be made by the Governor by this section of this act shall be made while the legislature is in session, and not at any other time, except in cases where vacancies in office shall occur otherwise than by expiration of the term of office of any member of said board. In case of vacancy in office occurring otherwise than by expiration of the term the Governor shall have power to appoint to fill such vacancy at any time, and the persons so appointed shall hold office
- Vacancy, how filled. until the next meeting of the legislature after their appointment and no longer.
- Term of office.
- Election of secretary. SEC. 2. Said board shall elect a secretary at a salary not to exceed eighteen hundred dollars per annum. The secretary so appointed shall hold his office during the pleasure of
- Term of office. said board and shall keep a record of all the proceedings of said board, which record with all other papers or proceedings of said board shall be a part of the records of the Auditor
- Duties. General's office, and of which the Auditor General shall be the lawful custodian. The secretary shall devote all his time to the duties of his office, and when said board is not in session shall perform such duties as may have been assigned him by said board or as he may be directed to perform by the Auditor General.
- Auditor General custodian board records.
- Futher duties of secretary.
- Oath of office. SEC. 3. The members of said board, and the secretary, shall take and subscribe the constitutional oath of office to be filed with the Secretary of State.
- Place of meeting, Right of access to State records. SEC. 4. Said board shall hold its session at the office of the Auditor General. It shall have access to all books, papers, documents, statements and accounts on file or of record in

any of the departments of State, subject to the rules and regulations of the respective departments relative to the care of the public records. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships and municipalities. It shall make an assessment roll each year containing a list of all property by it assessed, which assessment roll shall be filed with the Auditor General and be open to inspection like the other files and records in his office. Said board shall have the right to subpoena witnesses upon a subpoena signed by the president of said board, and attested by the secretary thereof, directed to such witnesses, and which subpoena may be served by any person authorized to serve subpoenas from courts of record in this State, and the attendance of witnesses may be compelled by attachment to be issued by any circuit court in the State upon proper showing that such witness has been properly subpoenaed and has refused to obey such subpoena. The persons serving such subpoena shall receive the same compensation now allowed to sheriffs and other officers for serving subpoenas. Said board shall have power to examine witnesses under oath, said oath to be administered by any member of said board or by the secretary thereof. Said board shall have the right to examine books, papers or accounts of any corporation, firm or individual owning property to be assessed by said board; and if any corporation, firm or individual refuse to permit said inspection, or neglect or fail to appear before said board in response to its subpoena, said corporation, firm or individual shall forfeit the sum of five hundred dollars to the State. The sum so forfeited may be recovered in a proper action brought in the name of the people of the State of Michigan in any court of competent jurisdiction.

To county, township and municipal records.

Annual assessment roll.

Right to subpoena.

Compulsory attendance of witnesses.

Compensation for serving subpoena.

Power to examine witnesses.

Right to examine books, etc., of one to be assessed.

Refusal to permit examination. Failure to appear.

Penalty therefor.

Time of meeting. Assessments, when to be made.

Sec. 5. Said board shall meet on the first Monday in September in each year, and between that time and the first Monday in November of each year assess all the property in this State of railroad companies, express companies, telegraph

Inspection of property.

Consideration of companies' reports and returns.

Aggregate taxes raised in State, to be recorded.

Returns of state, county and municipal officers.

Average rate, how determined.

Municipalities, what to include.

To tax at average rate determined.

Tax to be paid, how recorded.

companies and telephone companies now organized or hereafter organized and doing business in this State, under any law of this State or any state or country. Said board may inspect all the property belonging to said companies, for the purpose of arriving at the true cash value thereof, for the purposes of assessment and taxation. Said board may, for the same purpose, take into consideration the reports and returns of said companies on file in the office of any officer in this State, the value of the stock of such corporation as listed on the stock exchange of New York and Boston, together with such other evidence as it may be able to obtain bearing upon the true cash value of the property of said companies in this State.

SEC. 6. Said board shall determine and enter upon its record the aggregate taxes raised in the whole State, for State, county and municipal purposes, for the current year, not including special assessments on property particularly benefited. All State, county and municipal officers shall make such returns to said board as it shall require upon blanks to be furnished such officers by the Auditor General, so as to enable said board to ascertain with exactness the aggregate taxes as above provided. Said board shall determine the average rate of State, county and municipal taxes throughout the State by dividing aggregate taxes for the current year, as ascertained under this section, by an aggregate sum to be determined by adding to the total value of all property assessed under this act the equalized value of all property assessed in the State as fixed by the State Board of Equalization at its last meeting. Municipalities within the meaning of this act shall be construed to include school districts as well as cities, villages and other municipalities.

SEC. 7. Said board shall tax the property of the several companies as assessed by it, at the average rate of taxation as determined by it, and the amount of tax to be paid by each of said companies shall be extended upon said assess-

ment roll opposite the descriptions of their respective properties, and the tax so extended shall be paid to the State Treasurer by said companies respectively on or before the first Monday in January following the assessment and levy aforesaid, which tax when so assessed and levied shall be in lieu of all other taxes for State and local purposes, not including special assessments on property particularly benefited made in any county, city, village or township. The taxes so extended against said companies shall constitute a lien upon all the property of said companies, real, personal and mixed from the time of the extension of said taxes until the payment thereof, which lien may be enforced by the State like other liens in any court of competent jurisdiction.

When to be paid.

Tax, what to include.

Taxes a lien on company's property.

Enforcement of lien.

SEC. 8. Any person or persons, joint stock company or corporation owning and operating a railroad in this State, or owning and operating a union railroad station and depot in this State, whether under special charter or the general railroad law or the act to authorize the incorporation of union railroad stations and depots, or any other act of this State or any other state or country, shall be deemed a railroad company within the meaning of this act.

Railroad company, definition of.

SEC. 9. Any person or persons, joint stock association or corporation, wherever organized or incorporated or wherever residing, engaged in the business of conveying to, from or through this State, or any part thereof, money, packages, gold, silver, plate, or other articles by express, not including the ordinary lines of transportation of merchandise and property in this State, shall be deemed an express company within the meaning of this act.

Express company, how defined.

SEC. 10. Any person or persons, joint stock association or corporation, wherever organized or incorporated or wherever residing, engaged in the business of transmitting to, from, through or in the State, telegraphic messages, shall be deemed a telegraph company within the meaning of this act.

Telegraph company, how defined.

SEC. 11. Any person or persons, joint stock association or

Telephone company, definition of.

corporation, wherever organized or incorporated or wherever residing, engaged in the business of transmitting to, from or through or in this State telephonic messages, shall be deemed a telephone company within the meaning of this act.

Annual statement under oath to be filed with the Auditor General.

SEC. 12. Every railroad, express, telegraph and telephone company defined in the preceding sections, doing business in this State, shall annually, between the first and thirty-first days of May in each year, under the oath of such person or person, or under the oath of the president, secretary, treasurer, superintendent or chief officer of such association or corporation, make and file with the Auditor General for the use of said board, in such form as the Auditor General may prescribe, a statement containing the following facts:

What to contain.

First, The name of the company;

Second, The nature of the company, whether a person or persons, an association or corporation, and under the laws of what state or county organized;

Third, The location of its principal office;

Fourth, The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager;

Fifth, The name and postoffice address of the chief officer or managing agent of the company in Michigan;

Sixth, The number of shares of the capital stock;

Seventh, The par value and market value, or if there be no market value, the actual value of the shares of stock on the first day of May;

Eighth, A detailed statement of the real estate owned by the company in Michigan, where situated, and the value thereof as assessed, if it is assessed for taxation under any other law;

Ninth, A full and correct inventory of the personal property including moneys and credits owned by the company, in Michigan, on the first day of May, where situate and the value thereof;

Tenth, The total value of the real estate owned by the company, situate outside of Michigan;

Eleventh, The total value of the personal property of the company and situate outside of Michigan;

Twelfth, In case of railroad, telegraph and telephone companies, the whole length of their lines and the length of so much of their lines as is without and as is within Michigan, which lines shall include what said railroad, telegraph and telephone companies control and use as owners, lessees, or otherwise;

Thirteenth, A statement of the entire gross receipts of the company, from whatever source derived, for the year ending the first day of May, from business wherever done;

Fourteenth, A statement of the gross receipts for the year ending the first day of May from whatever source derived, and the total gross receipts of the company for such period in this State;

Fifteenth, In case of express companies, the whole length of the lines of rail and water routes over which the company did business on the first day of May, and the length of so much of said lines of land and water transportation as is without and is within this State, naming the lines within this State, excluding all ocean lines from such statement;

Sixteenth, Such other facts and information as said board may require, in the form of the returns prescribed by the Auditor General. Blanks for making the above statement shall be furnished to such companies on application to the secretary of said board: *Provided, however,* That the reports hereby provided for shall not in any way relieve any of said companies from making the reports now required to be made to other State officers. *Provided further,* That the report herein required to be made for the year eighteen hundred ninety-nine shall be made on or before the first day of September, eighteen hundred ninety-nine.

SEC. 13. The franchises of the companies assessed under

Franchises,
how con-
sidered.

this act shall be considered in connection with the other things mentioned in section five of this act in determining the value of the property to be assessed, and in case any of said railroad companies own and operate railroads partly within and partly without this State, said board shall, for the purpose of taxation only, assess said company for the fair proportion which its property in this State bears to its entire property, and to ascertain such cash value the earning capacity of such corporate property may be considered.

Assessment,
how made.

SEC. 14. Said board shall ascertain and assess the value of all property of railroad companies, express companies, telegraph and telephone companies doing business in this State at its true cash value, and in determining the property for such purposes in this State to be taxed within the State and assessed as herein provided, the board shall be guided by the value of said property as determined by the entire capital stock of said companies and such other evidence as will enable said board to arrive at the true cash value of the entire property of said companies within this State in the proportion which the same bears to the entire property of said company, as determined by the value of the capital stock thereof and such other evidence.

Action of
board on fail-
ure or refusal
to make state-
ment.

SEC. 15. In case any company fails or refuses to make the statement required by this act, or to furnish any information requested, the board shall inform itself as best it may on the matters necessary to be known in order to discharge its duties with respect to the assessment of the property of said company.

Right of those
interested to
appear before
board.

SEC. 16. At any time after the meeting of said board in September as above provided, and before the final assessment of the property of any such company is determined, any company or person interested shall have the right, on written application, to appear before said board and be heard as to the valuation of the property of said company, and said board may, on such application or on its own motion, correct the

assessment or valuation of the property of any such company or person in such manner as will in its judgment make the valuation thereof just and equal.

SEC. 17. In case any company required to file a statement under the provisions of this act fails to make and file such statement on or before the thirty-first day of May, or in the year eighteen hundred ninety-nine on or before the first day of September, such company shall be subject to a penalty of five hundred dollars and an additional penalty of one hundred dollars for each day's omission after the day prescribed for the making of such report, to file such statement, such penalty to be paid to the State and to be recovered in an action in the name of the people of the State of Michigan in any court of competent jurisdiction.

Penalty for failure to make and file statement.

SEC. 18. Said board shall not include in its assessment against said companies any property already assessed upon its value for taxation under any other law in this State.

Property exempt.

SEC. 19. All taxes collected under this act shall be applied in paying the interest on the primary school, university and other educational funds, and the interest and principal of the State debt, in the order recited, until the extinguishment of the State debt other than the accounts due to educational funds, when such taxes shall be added to and constitute a part of the primary school interest fund, and such taxes as are collected under the provisions of this act shall be treated and disbursed as other specific taxes are now treated and disbursed.

Application of taxes collected.

SEC. 20. It shall be the duty of said board to make and prepare an assessment roll setting forth the valuation and assessment and the taxes assessed upon all property to be assessed and taxed under the provisions of this act, and to file the same with the Auditor General of the State on or before the tenth day of December in each and every year. And it shall be the duty of the Auditor General to notify the persons or corporations so assessed to pay the taxes assessed against

Board to make and prepare assessment roll.

How filed.

Duty of Auditor General.

them respectively to the Treasurer of the State of Michigan on or before the first Monday of January next succeeding the date of said notice.

Refusal or neglect to pay tax. Penalty therefor.

SEC. 21. If said corporation shall neglect or refuse to pay such tax on or before February first, two per cent a month shall be added to such tax as a penalty and the Attorney General upon request of the Governor shall commence suit or proceedings in any court of competent jurisdiction to collect the tax and penalty by foreclosing the lien upon the real estate or corporate interests assessed.

Compensation of board.

SEC. 22. The appointed members of the said board shall receive an annual salary of two thousand five hundred dollars, and shall devote their whole time to the discharge of the duties of their office (and they shall also receive their necessary expenses in the performance of their duties) both to be audited and allowed by the Board of Auditors and paid by the State Treasurer out of the general fund.

Certificate to be attached to assessment roll.

SEC. 23. Said board shall attach to the assessment roll herein provided for a certificate to be signed by the members of said board, or the majority of said members who have taken part in the assessment of the property of said companies in the following form:

We do hereby certify that we have set down in the above assessment roll all the property of all the railroad companies, express companies, telegraph companies and telephone companies liable to be taxed in this State, according to our best information, and that we have estimated the same at what we believe to be true cash value thereof, and that we have assessed the taxes on the same at the average rate of taxes for State, municipal and local purposes levied throughout the State during the present year, not including special assessments for improvements assessed against the properties benefited in counties, cities, villages or townships.

"Cash value," meaning of.

SEC. 24. The words "cash value" wherever used in this act shall be held to mean the usual selling price at the place

where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained at private sale and not at forced or auction sale.

SEC. 25. Whenever property is sold for taxes under this act, and such property is incapable of division, it may be sold as an entirety, and if there is a surplus arising from the sale of such property the same shall be turned over to the person or corporation against whom the taxes for which it is sold shall have been assessed. And if said surplus is claimed by any other person or corporation than the person or corporation for whose tax such property is sold, and such claim shall be contested, either of the contestants may prosecute an action against the other as for money had and received, and in such action the right of the parties to such surplus shall be determined. All the money arising from such sale, less the fees of the officer making such sale, shall in the first instance be paid to the State Treasurer, and upon presentation to such treasurer of a certified copy of the final judgment rendered in such action he shall pay over such surplus to the party recovering such judgment.

Property, sale of, for taxes.

SEC. 26. If said board shall willfully assess any property at more or less than what the members taking part in making such assessment believe to be its true cash value, the members voting in favor of such assessment shall be guilty of a misdemeanor and on conviction thereof shall be punished by imprisonment in the county jail not exceeding one year, or by a fine not exceeding five thousand dollars each.

Willful incorrect assessment a misdemeanor.

Penalty.

SEC. 27. If any person or corporation whose property is subject to assessment under this act shall directly or indirectly promise, offer or give to any members of said board during his term of office, or to any other person at his request, any gratuity of any kind whatever, such person or corporation shall forfeit to the State the sum of ten thousand dollars for every such offense, to be recovered in an action in the name of the people of the State of Michigan in any court

Gratuities, Forfeiture by those offering.

of competent jurisdiction. And the recovery of such sum under this act shall not constitute a bar to any prosecution of the person or corporation so offending under the criminal laws of this State.

Acts repealed. Sec. 28. All other acts or parts of acts, whether contained in acts for the incorporation of union railroad stations and depot companies, or in any other law of this State so far as such acts or parts of acts are inconsistent with this act and no further, are hereby repealed: Provided, however, That all rights which the State has now under any of said acts for taxes or penalties shall not be in any way affected by this act and shall not constitute a bar against any prosecution or recovery on account of such taxes or penalties.

Previous.

This act is ordered to take immediate effect.

Approved March 15, 1899.

**THE STATUTE CREATING THE
BOARD OF STATE TAX COMMISSIONERS.**

(ACT 154, PUBLIC ACTS 1899.)

Sec. 21. In every case when any person or member of any firm or officer of any corporation shall wilfully neglect or refuse to make out and deliver a true and correct sworn statement, under oath, administered by the supervisor or other assessing officer or members of the board of state tax commissioners herein provided for or other officers or shall answer falsely or refuse to answer questions concerning his property or property under his control, as required by this act, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by imprisonment in the county jail not less than thirty days nor more than six months, or by fine not less than one hundred dollars nor more than one thousand dollars, or by both such fine and imprisonment in the discretion of the court. And it shall be the duty of the supervisor, assessing officer, and each member of the board of state tax commissioners whenever he is satisfied that any person liable to make such assessing statement is justly liable to such penalty, to report the case to the prosecuting attorney of the county and make proper complaint for such prosecution.

Wilful neglect to make statement, etc.

Penalty.

Complaint, who to make.

Sec. 22. If the supervisor or assessing officer or a member of the board of state tax commissioners shall be satisfied that any statement so made is incorrect, or if, by reason of absence or other cause, said sworn statement cannot be obtained from the person, firm or corporation whose property is so assessed, said supervisor, assessing officer or any member of the board of state tax commissioners is hereby authorized and required to examine, on oath, to be administered by any of them any other person or persons whom he may have good reason to believe, and does believe has knowledge of the amount or value of any property owned, held or controlled by such per-

Certain persons authorized to secure testimony.

son so neglecting or refusing or omitting to be examined or to furnish such statement, and such supervisor or assessing officer is hereby authorized to set down and assess to such person, firm or corporation so entitled to be assessed, such amount of real and personal property as he may deem reasonable and just.

Governor to
appoint board
of tax com-
missioners.

¹ Sec. 145. It shall be the duty of the governor, by and with the advice and consent of the senate, within five days after this act shall have been approved by the governor, to appoint two resident freeholders of this state, who shall be duly qualified electors thereof, and who, together with the three persons now constituting the board of state tax commissioners, shall hereafter constitute a board of state tax commissioners with powers and duties as prescribed under the provisions of this act, one of whom so appointed shall hold office

Term of office.

until the thirty-first day of December, nineteen hundred four, and one of whom so appointed shall hold office until the thirty-first day of December, nineteen hundred six, and until their successors shall have been appointed and shall have qualified. Thereafter the successors of each member of said board of state tax commissioners shall be appointed by the governor, and shall hold office for the term of six years, and until their successors shall have been appointed and qualified. The persons who now constitute the board of state tax commissioners under appointments heretofore made shall continue to hold their office until the expiration of their respective terms. At the expiration of the terms of office of the members of said board, their successors in office, so long as this act shall remain in force, shall be appointed by the governor, by and with the advice and consent of the senate. All appointments which are provided to be made by the governor under this section of this act shall be made while the legislature is in session, and not at any other time, except in

When to be
appointed.

¹ As amended by act 174, of 1901.

cases where a vacancy in office shall occur otherwise than by the expiration of the term of office of any member of said board. In case a vacancy in the office occurs otherwise than by expiration of the term, the governor shall have power to appoint to fill such vacancy at any time, and the person so appointed shall hold office until the next meeting of the legislature after such appointment, and no longer.

Sec. 146. Said board shall elect a secretary at a salary not to exceed two thousand dollars per annum. The person so elected shall hold his office during the pleasure of said board, and shall keep a record of all the proceedings of said board, which records with all other papers or proceedings of said board shall be a part of the records of the auditor general's office, and of which the auditor general shall be the lawful custodian. The secretary shall devote all his time to the duties of his office, and when said board is not in session, shall perform such duties as may have been assigned him by said board.

Sec. 148. Regular sessions of said board shall be held at the office of said board at the capitol, to be furnished by the board of state auditors. The said board and the members thereof, shall have access to all books, papers, documents, statements and accounts on file or of record of any of the departments of state, subject to the rules and regulations of the respective departments relative to the care of the public records. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships and municipalities. Said board shall have the right to subpoena witnesses upon a subpoena signed by the president of the said board, and attested by the secretary thereof, directed to such witnesses, and which subpoena may be served by any person authorized to serve subpoenas from courts of record in this state, and the attendance of witnesses may be

Vacancy, how filled.

Secretary.

Compensation.

Term of office.

Duties, etc.

Office of, where located.

May subpoena witnesses.

¹ As amended by act 174, of 1901.

Shall examine
under oath.

Powers of
board.

Meetings,
when held.

Special
meeting.

Duties of
board.
Supervision
over assessing
officers.

compelled by attachment to be issued by any circuit court in the state upon proper showing that such witness has been properly subpoenaed and has refused to obey such subpoena. The person serving such subpoena shall receive the same compensation now allowed to sheriffs and other officers for serving subpoenas. Said board shall have power to examine witnesses under oath, said oath to be administered by any member of said board or by the secretary thereof. Said board shall have the right to examine books, papers or accounts of any corporation firm or individual owning property liable to assessment for taxes, general or specific, under the laws of this state, and any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit said inspection, or neglect or fail to appear before said board in response to its subpoena, or testify, as provided for in this section, shall be deemed guilty of a misdemeanor, and shall be punished by a fine not exceeding one thousand dollars, or by imprisonment in the state prison for a period not exceeding two years, or by both such fine and imprisonment, in the discretion of the court.

SEC. 149. Said board shall hold regular meetings on the first Tuesday of March, June, July, August, September and October in each year, and may hold adjourned sessions as may be deemed necessary by it for the proper performance of the duties devolving upon said board. The chairman may call special sessions of the board whenever and wherever in the state he may deem it advisable so to do, and shall call such special sessions upon the written request of two members.

SEC. 150. It shall be the duty of said board:

1. To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at their actual cash value.

2. To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this act; to prefer charges to the governor against assessing and taxation officers who violate the law or fail in the performance of their duties in reference to assessment and taxation, and in the execution of these powers the said board may call upon the attorney general or any prosecuting attorney in the state to assist said board.

To confer with and advise assessing officer.

3. To receive complaints as to property liable to taxation that has not been assessed, or has been fraudulently or improperly assessed, and to investigate the same, and to take such proceedings as will correct the irregularity complained of, if found to exist.

Complaints to be received.

4. To see that each county in the state be visited by at least one member of the board as often as once each year, to the end that all complaints concerning the law may be heard; that information concerning its workings may be collected; that all assessing and taxation officers comply with the law, and all violations thereof be punished, and that all proper suggestions as to amendments and changes may be made.

Members to visit counties.

5. To require from any officer in this state, on forms prescribed by said board of state tax commissioners such annual or other reports as shall enable said board of state tax commissioners to ascertain the assessed valuations and equalized valuations of all property listed for taxation throughout the state under this act; the amount of taxes assessed, collected and returned delinquent, and such other matter as the board may require, to the end that it may have complete and statistical information as to the practical operation of this act.

Statistical information to be furnished by officers.

6. To inquire into and ascertain the valuation of the properties of corporations paying specific taxes under any of the laws of this state, and to ascertain the actual rate of taxation

Corporations to furnish reports.

as based upon the valuation of said properties that is being paid by said corporations, and to this end said board shall require reports from, and make investigations, as to the properties of such corporations in the same manner and to the same extent as if said corporations were paying taxes under this act.

To make reports to legislature relative to revenue laws.

7. To make diligent investigation and inquiry concerning the revenue laws and systems of other states and countries, so far as the same is made known by published reports and statistics, and can be ascertained by correspondence with officers thereof, and with the aid of information thus obtained, together with experience and observation of our own laws, to recommend to the legislature, at each regular session thereof, such amendments, changes or modifications of our revenue laws as seem proper and necessary to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of public revenues.

Relative to taxes collected.

8. To further report to the legislature at each regular session thereof, or at such other times as the legislature may direct, the whole amount of taxes collected in the state for all purposes, classified as to state, county and township and municipal purposes, with the sources thereof; the amount lost; the causes of the loss; the proceedings of said board, and such other matters of information concerning the public revenues as it may deem of public interest.

Relative to valuation of properties.

9. To further report to the legislature at the beginning of the regular sessions, specifically, the true valuation of the properties of corporations paying specific taxes and the rate of taxation actually paid on said valuation and the true valuation of all other properties of the state and the rate of taxation the same are paying, to the end that the legislature shall have the information necessary to rearrange the rate or system of taxation on said properties, so that all taxable properties of the state may be taxed uniformly.

10. To be present at each meeting of the state board of

equalization and furnish such information as said board may require, and that may assist said board in the performance of the duties imposed upon it by law. Members to attend meetings of board.

SEC. 151. The board of state tax commissioners shall, on or before the fifteenth day of December in each year, make an annual report to the governor of this state, setting forth the workings of said commission during the preceding year, and containing the findings and recommendations of said commission in relation to all matters of taxation. The board of state auditors shall cause five thousand copies of said annual report to be printed on or before the fifteenth day of January succeeding the making of said report. Three hundred copies of said report shall be placed at the disposal of the state librarian for distribution and exchange. Annual report to Governor.

SEC. 152. After the various assessments rolls required to be made under this act shall have been passed upon by the several boards of review, and prior to the time fixed for equalization and apportionment of state and county taxes, the said several assessment rolls in the state shall be subject to inspection by said board of state tax commissioners or by any member thereof; and in case it shall appear, or be made to appear, to said board that property subject to taxation has been omitted from said roll, or individual assessments have not been made in compliance with law, the said board may issue an order directing the assessor whose assessments or failure to assess is complained against, to appear with his assessment roll at a time and place to be stated in said order, said time to be not less than seven days from the date of issuance of said order, and the place to be at the office of the board of supervisors at the county seat or such other place in said county in which said roll was made, as said board shall deem most convenient for the hearing herein provided. A notice of the time and place that said assessor is ordered to appear with said roll, together with a statement of the persons whose property or whose assessments are to be considered Assessment rolls to be inspected by board.

When property has been omitted. †

Notice of time and place assessor to appear with roll, to be published.

shall be published in a newspaper published at the county seat of said county if there be one; if not in some paper printed in said county if there be any, at least, five days before the time at which said assessor is required to appear, and where practicable personal notice by mail shall be given to said persons prior to said hearing. A copy of said order shall also be served upon the supervisor or assessing officer in whose possession said roll shall be, at least three days before he is required to appear with said roll. The said board or any member thereof shall appear at the time and place mentioned in said order, and the supervisor or assessing officer upon whom said notice shall have been served shall appear also with said assessment roll. The said board or any member thereof, as the case may be, shall then and there hear and determine as to the proper assessment of all property and persons mentioned in said notice, and all persons affected or liable to be affected by the review of said assessments thus provided for may appear and be heard at said hearing. In case said board or the member thereof who shall act in said review, shall determine that the assessments so reviewed are not assessed according to law, he or they shall, in a column provided for that purpose, place opposite said property the true and lawful assessment of the same. As to the property not upon the assessment roll, the said board or member thereof acting in said review, shall place the same upon said assessment roll by proper description, and shall place thereafter, in the proper column, the true cash value of the same. In case of review under the provisions of this section, the said board or the member thereof acting in said review shall certify under his hand officially and spread upon said roll a certificate of the day and date at which said assessment roll was reviewed by him, and the changes by him made therein. For appearing with said roll as required herein the supervisor, or assessing officer shall receive the same per diem as is received by him in the preparation of his assessment roll, to

Hearing, how held.

Assessments may be changed.

Property not on roll may be added.

Per diem of assessing officer for appearing.

be presented to and paid by the proper officers of the municipality of which he is the assessing officer, in the manner as his other compensation is paid. The action of said board or member taken as provided in this act shall be final.

Action of
board final.

SEC. 153. In case it shall appear or be made to appear to said board that any assessment roll in the state is so grossly irregular and unlawfully assessed that adequate compliance with the law cannot be secured except by a general review of said assessment roll, said board may make and issue an order that said assessment roll shall be subject to general review, and the time and place shall be stated in said order, at which said roll shall be reviewed, and under said order the assessor whose assessment or failure to assess is complained against shall be required to appear with his assessment roll at the time and place thus determined, said time to be not less than fourteen days from the issuance of said order, and the place to be at the office of the board of supervisors at the county seat, or such other place in said county in which said roll was made, as said board shall deem most convenient for the hearing herein provided for. A notice of the time and place that said assessor is required to appear with said roll, together with a statement that said roll will be subject to general review, and that all persons interested therein may be heard at said time, shall be published in a newspaper published at the county seat of said county, if there be one; if not, in some paper printed in said county, if there be any, at least seven days before the time at which said assessor is required to appear. A copy of the order made as aforesaid shall be served upon the supervisor or assessing officer in whose possession said roll shall be, at least three days before he is required to appear with said roll. The said board or any member thereof shall appear at the time and place mentioned in said order and the supervisor or assessing officer upon whom said notice shall have been served shall appear also with said assessment roll. The said board or any member thereof, as the case may be, shall then and there review said assessment roll and may hear and determine complaints as to the said

General review
of assessment
roll.

Notice of time
and place.

On whom to
be served.

Board may
change roll,
etc.

assessment roll and the assessments of property therein, and he or they shall have power to determine in accordance with law, the amount at which said assessments shall be placed, and to change the same, so that said assessments may comply with the law. Also to place upon said roll property omitted therefrom in the same manner as provided in the last preceding section. The determination of said board or member thereof acting in said review shall place in a column provided for that purpose, and shall proceed in all respects as provided in the last preceding section, and the supervisor or assessing officer shall receive the same compensation as provided in said section.

Board to report property not assessed.

SEC. 154. If it shall be made to appear to said board at any time after the last meeting of the state board of equalization that any property liable to taxation has not been assessed for any previous year as hereinafter provided, the said board shall report the same to the proper assessing officer and the same shall be listed for taxation upon the next assessment roll that shall be made, and shall be valued as all other property. The said board shall further certify to the board of supervisors of the several counties at the October session thereof, next after said property shall be then listed for taxation, the description of said property and the several years that the same has been liable for, and escaped taxation, and said board of supervisors shall ascertain the rate of taxation for said several years and shall order the taxes for said years to be spread against said property upon the valuation for the then current year, and the same shall be so spread in a column provided for that purpose, and it shall constitute a charge against the person and property, and be collected as other taxes: *Provided however*, That this provision shall not be deemed to relate back prior to the going into effect of this section: *And provided further*, That in case of change in ownership of the property omitted said taxes shall not be spread against said property prior to the last change of ownership.

Charge against person and property.

Proviso.

Further proviso.

TABLE OF CASES.

A.

Adams Express Co. v. Kentucky, 166 U. S. 171, 180.....	214, 215, 219
Adams Express Co. v. Ohio, 165 U. S. 228.....	66, 125, 214, 215, 216, 219, 220, 223, 225
Adams Express Co. v. Ohio, 166 U. S. 219.....	90, 98, 124, 125, 130, 214, 215, 218, 225
Alabama & V. Ry. Co. v. Odeneal, 73 Miss. 34.....	228, 231
Alexander v. Mayor, 5 Cranch, 7.....	232
American Refrigerator Transit Co. v. Hall, 174 U. S. 70; s. c. 24 Col. 300.....	213, 219
American Sugar Refining Co. v. Louisiana, 179 U. S. 89.....	69, 70, 73, 93, 107, 118
American Transportation Company v. Moore, 5 Mich. 368; 24 How. 1	95
Amery v. Keokuk, 72 Iowa, 704.....	163, 78
Ames v. People (56 Pac. 656, 26 Col. 83).....	84
Anderson v. City of Mayfield, 93 Ky. 230, 237, 238.....	211
Atchison T. & S. F. Ry. v. Matthews, 174 U. S. 96.....	101, 168, 236, 241
Atlantic & Pacific Tel. Co. v. Philadelphia, 190 U. S. 160, 163..	214
Attorney General v. Glaser, 102 Mich. 405.....	127
Attorney General v. Looker, 111 Mich. 498, 501 (179 U. S. 46)	233
Avery v. East Saginaw, 44 Mich. 590.....	154

B.

Bangor, Oldtown & Milford R. Co. v. Smith, 47 Me. 34, 48, 49.	228
Barbier v. Connolly, 113 U. S. 27.....	66, 67, 71, 72, 171
Bell's Gap Railroad Company v. Pennsylvania, 134 U. S. 232.	73, 93, 98, 138, 168
Bienville Water Supply Co. v. Mobile, 186 U. S. 222.....	236
Billings v. Illinois, 188 U. S. 97, 102, 103.....	67, 75, 113, 118
Bissell v. Heath, 98 Mich. 472, 478.....	233
Blum v. Southern Palace Car Co., Fed. Cases, 1574.....	104
Board of Education v. State Board of Assessors, (133 Mich. 116).....	162, 184, 211, 253
Board of Supervisors v. Auditor General, 65 Mich. 411.....	248
Boston, C. & M. R. R. Co. v. The State (Railroad v. The State) 60 N. H. 87.....	183
Brooks v. Cook, 44 Mich. 617.....	95
Brooks v. Hydorn, 76 Mich. 273, 277.....	254

C.

California v. Pacific R. R. Co. 127 U. S. 1.....	90
Camden & A. R. Co. v. Atlantic City, 58 N. J. L. 316 (41 Atl. 1116)	110
Car Company v. Texas, 64 Texas 274.....	106
Carroll v. State, 58 Ala. 401.....	246
Cass Farm Co. v. Detroit, 181 U. S. 396.....	199
Cedar Rapids & M. C. Ry. v. City of C. R., 106 Iowa 476....	110
Central Iowa Ry. Co. v. Board of Supervisors, 67, Iowa 199..	78, 84, 175
Central Pac. R. R. Co. v. Board of Equalization, 60 Cal. 35....	144

Central Pacific Ry. Co. v. California, 162 U. S. 128.....	131
Central Pacific Ry. Co. v. Evans, 111 Fed. 76.....	6
Central Railroad Co. v. State Board of Assessors, 48 N. J. L., 1, 7	172
Chadwick v. Kelly, 187 U. S. 544.....	161
Chamberlain v. Walter, 60 Fed. 788.....	78, 85, 123, 137, 174
Charlotte, etc. R. R. Co. v. Gibbes, 142 U. S. 386.....	69, 70, 78, 83, 137, 175, 219
Charlotte, etc. R. R. Co. v. Gibbes, 27 S. C. 385.....	237
Chicago & Alton R. R. Co. v. Lamkin, 97 Mo. 496.....	155, 183
Chicago, B. & Q. Ry. Co. v. Chicago (166 U. S. 258).....	101
Chicago B. & Q. R. Co. v. Iowa, 94 U. S. 155.....	116
Chicago R. I. & P. Ry. Co. v. Zernecke, 59 Neb. 689, 696.....	232
Citizens' Savings Bank v. Owensboro, 173 U. S. 636.....	235, 237
Citizens' St. Ry. Co. v. Com. Council, 125 Mich. 694.....	144
City of Dubuque v. C. D. & M. R. R. Co., 47 Iowa 200.....	78, 84, 90
City of Muskegon v. Boyer, 123 Mich. 535.....	172
City of Roxbury v. Boston, etc. R. R., 60 Mass. 432.....	228
Clark v. Kansas City, 176 U. S. 118.....	116
Clark v. Russell, 97 Fed. 900.....	101
Clark v. Titusville, 184 U. S. 329.....	69, 70, 171
Cleveland C. C. & St. L. Ry. Co. v. Backus, 154 U. S. 439....	213, 215, 219, 220
Columbia, etc. R. R. Co. v. Gibbes, 24 S. C. 60, 73.....	227, 229
Columbus Southern Ry. Co. v. Wright, 151 U. S. 471..	78, 82, 137, 174, 219
Columbus Southern Ry. Co. v. Wright, 89 Ga. 574.....	78
Commissioner of Railroads v. Wabash R. R. Co., 123 Mich. 669	114
Commissioner of Railroads v. Wabash R. R. Co., 126 Mich. 115	152
Commonwealth v. Brown (Iverson Brown's Case), 91 Va. 762 777	188, 189
Commonwealth v. Sharon Coal Co., 164 Penn. St. 284, (304) ..	100
Connolly v. Union Sewer Pipe Co., 184 U. S. 540, 562, 563..	66, 71, 72, 75, 76
Conway v. Younkin, 28 Iowa 295.....	212
Cook v. Marshall County, 196 U. S. 269.....	69, 71, 75, 107, 118
Cordray v. Savannah, etc. Ry., 30 Am. & Eng. R. R. Cases (N. S.) 286	111
Cotting v. Goddard, 183 U. S. 93, 94.....	88
Coulter v. Louisville & Nashville Ry. Co., 196 U. S. 608, 609..	69, 71
Covington v. Kentucky, 173 U. S. 232.....	235
Cowell v. Doub, 12 Cal. 273.....	211
Cumberland & Penn. R. R. Co. v. State, 92 Md. 668, 690.....	152
Cummings v. National Bank, 101 U. S. 153, 160.....	115, 172, 175

D.

Dartmouth College Case (4 Wheat. 518, 708, 712).....	234
Davidson v. New Orleans, 96 U. S. 97.....	136, 197
Dayton v. Coal & Iron Co., 99 Tenn. 578, 581.....	113
Delaware Railroad Tax, 18 Wall. (85 U. S.), 206, 232.....	64, 93, 213, 215, 219
Dennison v. Allen, 106 Mich. 295.....	232
Detroit v. Detroit & Howell Plank Road Co., 43 Mich. 147..	233, 234, 236
Detroit v. Parker, 181 U. S. 399.....	199
Detroit v. Railway Co., 76 Mich. 421, 426.....	233
Detroit Common Council v. Detroit Board of Assessors, 91 Mich. 88	154
Detroit, Grand Rapids & Western Railroad Co. v. Railroad Commissioner (119 Mich. 132)	122
Detroit St. Railways v. Guthard, 51 Mich. 180, 182.....	233

305

Dow v. Biedelman, 125 U. S. 680; 49 Ark., 335, 294.....	115
Dubuque (city of) v. C. D. & M. R. R. Co., 47 Iowa 200.....	78, 84, 90
Duncan v. Missouri, 152 U. S. 337, 382.....	71
Dundee Mortgage & Investment Co. v. School Dist., 21 Fed. 151, 155, 156	172, 174
Dundee Mort. Trust & Invest. Co. v. Charlton, 32 Fed. 192, 194	154
Dundy v. Richardson' Co. Comrs., 8 Neb. 508, 519.....	212
Durand v. N. H. & N. Co., 42 Conn. 211, 223.....	228

E.

East Saginaw Mfg. Co. v. East Saginaw, 19 Mich. 292-3.....	248
Erb v. Morasch (177 U. S. 584).....	110
Evansville Bank v. Britton, 105 U. S. 322.....	129, 140
Evansville Nat. Bank v. Britton, 8 Fed. 867.....	145
Exchange Bank v. Himes, 3 Ohio St., 1.....	144

F.

Fairbank v. United States, 181 U. S. 297.....	216, 253
Fallbrook Irrigation Dist. v. Bradley, 164 U. S. 174.....	164
Fargo v. Hart, 193 U. S. 490.....	214, 219, 220
Fay v. Wood, 65 Mich. 401.....	149
Fayette Co. v. Bank, 10 L. R. A. 196.....	144
Fayette County Treas. v. People's Bank, 47 Ohio S. 503.....	248
Fidelity Loan & Trust Co. v. Douglas, 9 Am. & Eng. R. R. Cases (N. S.) 713, 716, 717; 104 Iowa, 536.....	111
Field v. Barber Asphalt Pav. Co., 194 U. S. 621, 2.....	69
First National Bank of St. Joseph v. St. Joseph (46 Mich. 526)	126, 131, 247, 252
Florer v. Sheridan, 137 Ind. 28.....	144
Florida Central, etc. R. R. Co. v. Reynolds, 183 U. S. 479....	66, 78, 83, 107, 117, 134, 137, 174
Ford's Petition, 6 Lans. (N. Y.) 97.....	187
Forsyth v. Hammond, 166 U. S. 518.....	159
Foster v. Pryor, 189 U. S. 325, 331.....	160
Franklin County v. Nashville, etc. Ry. Co., 12 Lea (Tenn.) 521, 537	124
French v. Barber Asphalt Co., 181 U. S. 341, 344....	161, 197, 199, 208
Front St. Cable Co. v. Johnson, 47 Am. & Eng. R. R. Cases (N. S.) 287	111

G.

Georgia R. R. & Banking Co. v. Miller (90 Ga. 571).....	101
Gibson County v. Pullman Southern Car Co., 42 Fed. 574....	106
Gillette v. Denver, 21 Fed. 824.....	163
Glozza v. Tiernan, 148 U. S. 657, 662.....	66, 67, 71
Glidden v. Harrington, 189 U. S. 259, 260.....	165, 197
Greenwood v. Freight Co., 105 U. S. 13.....	235, 236, 239
Guest v. Brooklyn, 8 Hun. (N. Y.) 97.....	187
Gulf, etc. Ry. Co. v. Ellis, 165 U. S. 150.....	69, 70, 71, 101, 137

H.

Hagar v. Reclamation District, 111 U. S. 708, 709.....	163, 196, 198, 200, 208, 210
Hamilton Gas Light Co. v. Hamilton City, 146 U. S. 258, 271..	236, 237, 239
In re Apportionment of Taxes, 78 Mo. 595.....	183

Henderson Bridge Co. v. Henderson City, 141 U. S. 689.....	214
Henderson Bridge Co. v. Henderson City (173 U. S. 592, 614, 615)	65, 214
Henderson Bridge Co. v. Kentucky, 166 U. S. 151.....	215, 218
Hendrix v. Rieman, 6 Neb. 517, 522.....	232
Hepburn v. School Directors, 90 U. S. 480.....	131
Hills v. Exchange Bank 105 U. S. 319, 322.....	130, 132, 140
Hoge v. Muscatine County, 176 U. S. 280.....	163
Hoge v. Railway Co., 99 U. S. 348, 351.....	235, 239
Holyoke Co. v. Lyman, 82 U. S. 500.....	236
Home Insurance Co. v. New York, 134 U. S. 594....	69, 72, 150, 151, 171
Horn v. New Lots, 83 N. Y. 100.....	209
Hubbard v. Brush, 61 Ohio 8. 252.....	248
Huling v. Kaw Valley Railway, 130 U. S. 559.....	198

I.

In re Assessment and Collection of Taxes, 54 N. W. 818, (S. D.)	144
In re Construction of Revenue Law, 48 N. W. 813 (S. D.)....	144
Insurance Co. v. Board of Assessors, 95 Mich. 468.....	129, 144
Iverson Brown's Case (91 Va. 778).....	188, 189

J.

Jacksonville v. McConnell, 12 Ill. 138.....	144
Jersey City v. B. Ry. Co., 65 N. J. L. 501.....	110
Jones v. Chamberlain, 109 N. Y. 100.....	187
Joyes v. Summer, 27 Ind. 511.....	212

K.

Kadderly v. Portland, 74 Pac. 710, 719.....	204
Kelly v. Pittsburgh, 104 U. S. 78.....	157, 160
Kentucky Railroad Tax Cases, 115 U. S. 321....	69, 80, 110, 137, 174, 197
Kentucky Railroad Taxes Cases (81 Ky. 492, 512).....	78
Kidd v. Alabama, 188 U. S. 730.....	69, 71, 110, 114
King v. Mullins, 171 U. S. 404, 435, 436.....	65
King v. Portland City, 184 U. S. 69, 70.....	197

L.

Lander v. Mercantile Bank, 186 U. S. 458.....	200
Leep v. Railway Company, 58 Ark. 407.....	117, 228, 241, 243
Legal Tender Cases, 12 Wall. (79 U. S.) 561.....	152
Leigh v. Green (193 U. S. 88).....	197
Litchfield v. Vernon, 41 N. Y. 123, 141.....	209
Looker v. Maynard, Attorney General, 179 U. S. 46; 111 Mich. 498, 501	237
Lookout Incline & L. E. R. R. v. King, 59 S. W. 805.....	110
Lothrop v. Stedman, 13 Blatch (U. S.) 134.....	236
Louisville & N. R. Co. v. City of L., 29 S. W. (Ky.) 865..	78, 85, 137, 175
Louisville & N. R. R. Co. v. Kentucky, 183 U. S. 503, 519....	218
Louisville & N. Ry. Co. v. Tenn. Ry. Com., 19 Fed. 679.....	100
Louisville & P. R. R. Co. v. Louisville City Ry. Co., 2 Duv. (Ky.) 175	111
Louisville Water Co. v. Clark, 143 U. S. 1, 10.....	235, 237, 239
Luther v. Borden, 7 How. 39, 42, 47, 57.....	207

M.

McCandless v. Richmond & D. R., 18 L. R. A. 440.....	101
McCulloch v. Maryland, 4 Wheat. (17 U. S.) 316, 428.....	63, 149
McDade v. People, 29 Mich. 50.....	95
McHenry v. Alford, 168 U. S. 651, 665, 673...78, 83, 93, 97, 124, 137, 175	232
McHenry v. Brett, 9 N. D. 68, 70.....	232
McLeod v. Receveur, 71 Fed. 458.....	223
McMillen v. Anderson, 95 U. S. 37.....	165, 196, 200
McPherson v. Secretary of State, 92 Mich. 377; 146 U. S. 1....	253
McPherson, Matter of, (104 N. Y. 306, 318).....	187, 194
Magoun v. Illinois Trust & Savings Bank, 170 U. S. 283, 293... 66, 68, 93, 118, 171	151, 219
Maine v. Grand Trunk Ry. Co., 142 U. S. 217.....	223
Maish v. Arizona, 164 U. S. 611.....	214, 219
Marye v. Baltimore & Ohio R. R. Co., 127 U. S. 117.....	233
Mason v. Perkins, 73 Mich. 303, 318.....	110
Mass. Loan & Trust Co. v. Hamilton, 11 Am. & Eng. R. R. Cases (N. S.) 771, 88 Federal 588.....	183
Matter of Apportionment of Taxes, 78 Mo. 595.....	187, 194
Matter of McPherson, 104 U. Y. 306, 318.....	237
Mayor v. St. Ry. Co., 113 N. Y. 319.....	107, 112
Mercantile Bank v. New York, 121 U. S. 161, 162.....	211
Mercantile National Bank v. Hubbard, 98 Fed. 465, 469....	69, 138, 168, 200
Merchants & M. Nat. Bank v. Pennsylvania, 167 U. S. 461....	145
Merchant's Nat. Bank v. Shields, 59 Fed. 952.....	210
Meriwether v. Garrett, 102 U. S. 472.....	235
Miller v. State, 82 U. S. 478, 499.....	212
Milwaukee v. Supervisors, 15 Wis. 10.....	246
Minis v. United States, 15 Peters, 445.....	100, 101
Minneapolis, etc. Ry. v. Beckwith, 129 U. S. 26.....	101
Minneapolis, etc. Ry. Co. v. Emmons, 149 U. S. 364.....	100, 101
Minneapolis, etc. Ry. Co. v. Herrick, 127 U. S. 210.....	202, 203
Minor v. Happersett, 88 U. S. 162, 175.....	118, 134
Missouri v. Dockery, 191 U. S. 170, 171.....	71
Missouri v. Lewis, 101 U. S. 22.....	101, 102
Missouri, Kansas & Texas Ry. v. May, 194 U. S. 269.....	100
Missouri Pacific Ry. Co. v. Humes, 115 U. S. 512.....	100, 101
Missouri Pacific Ry. v. Mackey, 127 U. S. 205.....	78, 84
Missouri River, etc. R. R. Co. v. Morris, 7 Kan. 210.....	214
Moran v. New Orleans, 112 U. S. 69.....	146, 163, 181
Morton, Bliss & Co. v. Comptroller, 4 S. C. 474.....	172
Muskegon, (City of) v. Boyce, 123 Mich. 535.....	211
Musselman v. Logansport, 29 Ind. 533.....	

N.

National Loan & Investment Co. v. Detroit, 136 Mich. 451....	248
New Jersey v. Yard, 95 U. S. 104.....	236
New York v. Barker, 179 U. S. 279.....	69, 70, 100, 175
New York L. E. & W. R. R. Co. v. Penn., 158 U. S. 431, 437..	215, 216, 217
New York & N. E. R. Co. v. Bristol, 151 U. S. 556.....	101, 237
New York & New Eng. R. R. Co.'s Appeal, 62 Conn. 527, 538...	227, 229
Northern Central Ry. Co. v. Maryland, 187 U. S. 258, 268, 269..	228, 232

Northern Pacific R. R. Co. v. Barnes, 2 N. D. 310, 395, 396, 397	78, 83, 93, 175
Northern Pacific R. R. Co. v. Walker (47 Fed. 685, 686).....	96
Nottage v. Portland, 35 Ore. 553, 554.....	164

O.

Owensboro & N. Ry. Co. v. Davies County, 3 S. W. (Ky.) 164.	78, 84
-------------------------------------------------------------	--------

P.

Pacific Express Co. v. Seibert, 142 U. S. 339.....	72, 105, 106, 172
Parsons v. Dist. of Columbia, 170 U. S. 45.....	161, 208
Paulsen v. Portland, 149 U. S. 39, 40.....	164, 198, 208
Pearsall v. Great Northern Ry., 161 U. S. 663.....	235
Feik v. Chicago, etc. Ry. Co., 94 U. S. 164.....	237
Pennsylvania College Cases, 80 U. S. 190.....	236
Pennsylvania R. R. Co. v. Duncan, 111 Pa. St. 352.....	228
People v. Auditor General, 7 Mich. 90.....	248
People v. Blk. Diamond Coal Co., 37 Cal. 54.....	144
People v. Blodgett, 113 Mich. 151, 152.....	251
People v. Brooklyn, 4 N. Y. 427.....	309
People v. Fire Assn. of Phil., 92 N. Y. 511, 327.....	187
People v. Flagg, 46 N. Y. 405.....	309
People v. Gerke, 35 Cal. 677.....	144
People v. McCreery, 34 Cal. 432.....	144
People v. Mahaney, 13 Mich. 499.....	188, 189, 192, 227
People v. National Bank, 45 L. R. A. 751.....	145
People v. National Fire Ins. Co., 27 Barb. (N. Y.) 188.....	192
People v. River Raisin & L. E. R. R. Co., 12 Mich. 389, 395....	121
People v. Supervisors of King's County (52 N. Y. 556, 566)...	190
People v. Supervisors of Orange, 17 N. Y. 238.....	188, 192, 193
People v. Whortenby, 38 Cal. 461.....	144
People v. Worthington, 21 Ill. 171.....	144
People's Loan, etc. Association v. Keith, 153 Ill. 609.....	144
Picard v. East Tenn., etc. R. R. Co., 120 U. S. 641.....	63
Pingree v. Auditor General, 129 Mich. 95.....	99, 143, 156, 188, 244, 250
Pittsburgh, C. C. & St. L. Ry. Co. v. Backus, 154 U. S. 421....	78, 82,
138, 174, 175, 200, 213, 220, 223, 224	
Pittsburgh, C. C. & St. L. Ry. Co. v. Backus, 133 Ind. 625....	78
Pittsburgh C. C. & St. L. Ry. v. Board of Public Works, 172 U. S. 45	196, 216
Pittsburgh, etc. R. R. Co. v. Montgomery, 152 Ind. 1, 13.....	243
Plummer v. Coler, 178 U. S. 115, 127, 134.....	152
Porter v. R. R. I. & St. L. R. Co., 76 Ill. 596.....	212
Postal Tel. & Cable Co. v. Adams, 155 U. S. 688, 695.....	213, 214,
215, 216, 219	
Providence Bank v. Billings, 4 Peters, 351, 353.....	63, 150
Pullman Palace Car Co. v. Gaylord, 9 Ky. Law Rep. 58.....	104
Pullman Palace Car Co. v. Hatch (70 S. W. 771), 30 Tex. Civ. App. 302	104
Pullman Palace Car Co. v. Pennsylvania, 141 U. S. 19.....	214, 216, 219
Pullman P. C. Co. v. State of Texas ("Car Co. v. Texas") 64 Texas 274	106
Pullman Southern Car Co. v. Gaines, 3 Tenn. Chancery, 587..	106
Pullman State Bank v. Manring, 18 Wash. 255.....	129

R.

Railroad Company v. Harris, 99 Tenn. 706, 707.....	110, 114
Railroad Co. v. Maine, 96 U. S. 499.....	235, 237
Railroad v. State, 60 N. H. 87.....	183
Reclamation District v. Phillips, 108 Cal. 314.....	163
Riley v. Galveston City Ry. Co., 13 Texas Civ. App. 247.....	111
Robbins v. Taxing District, 81 Tenn. 309.....	106
Roxbury (city of) v. Boston, etc., R. R. Co., 60 Mass. 432.....	228
Ryan, et al. v. Carter, et al., 93 U. S. 78, 84.....	232

S.

S. V. R. R. Co. v. Supervisors, 78 Virginia 279.....	90
St. Albans v. Car Co., 57 Vt. 82.....	228
St. Louis Bridge Co. v. People, 128 Ill. 428.....	154
St. Louis I. M. & St. Ry. Co. v. Paul, 173 U. S. 408, 409.....	92, 101, 115, 117, 228, 231, 236, 237, 237, 240, 243
St. Louis, I. M. & S. Ry. Co. v. Paul, 64 Ark. 83, 95.....	228, 231
St. Louis, etc. Ry. Co. v. Worthen, 52 Ark. 528.....	78, 85, 175
San Bernardino Co. v. Southern Pacific R. Co. (118 U. S. 422)	136
San Diego Land & Town Co. v. National City, 174 U. S. 754..	66
San Francisco & N. P. Ry. Co. v. Board of Equalization, 60 Cal. 12	114
San Mateo County v. So. Pacific R. R. Co., 13 Fed. 722 and 145.....	132, 135, 139, 140, 144
Santa Clara County v. So. Pacific Ry. Co., 18 Fed. 385.....	132, 135, 140, 144
Savannah, etc. Ry. Co. v. Williams, 30 Am. & Eng. R. R. Cases (N. S.) 279	111
Savannah T. & I. Ry. Co. v. Mayor, 198 U. S. 392.....	110
Sawyer v. Dooley, 21 Nev. 390, 398.....	79
Scaling v. Pullman Palace Car Co., 24 Mo. App. 32.....	104
Schoolcraft. Admr. v. Louisville N. R. Co., 92 Ky. 233.....	101
Shannon v. People, 5 Mich. 36, 50.....	232
Shields v. Ohio, 95 U. S. 324.....	237
Sinking Fund Cases, 99 U. S. 700.....	235, 236
Skinner v. Garnet Gold Mining Co., 96 Fed. 744.....	241
Slaughter House Cases, 16 Wall. (83 U. S.) 36, 81.....	64
Sloat v. McComb, 42 N. J. L. 484.....	246
Smith v. Lake Shore & M. S. Ry. Co., 114 Mich. 460, 462..	233, 234, 237
Smith v. Macon, 29 Ark. 17.....	202
Snyder v. Bettman, 190 U. S. 254.....	152
Society for Savings v. Collis, 73 U. S. 594, 608.....	152
South Platte Land Co. v. Crete, 11 Neb. 344, 347.....	212
Spencer v. Merchant, 125 U. S. 345, 353, 354.....	149, 162, 198, 208, 210
Spring Valley Water Works v. Schottler, 110 U. S. 347.....	236, 237
Standard Life & Accident Association v. Assessors, 95 Mich. 466	129, 144
Stanley v. Supervisors, 105 U. S. 305.....	115, 129, 139, 140, 141
Stanley v. Supervisors of Albany, 121 U. S. 535; 105 U. S. 306	131, 139, 141, 142, 254
State v. Dodge Co., 30 Neb. 600.....	154
State v. Duluth Gas & Water Company, 76 Minn. 76 (78 N. W. 1032)	111, 129, 144
State v. Haworth, 122 Ind. 466, 467.....	152
State v. Mo. Pac. R. R. Co., 92 Mo. 137.....	183
State v. M. S. Ry. Co., 161 Mo. 199.....	183
State v. Moffett, 67 N. W. (Minn.) 68; 64 Minn. 292.....	144

State v. Northern Central Ry. Co., 90 Md. 447, 469.....	228
State v. Severence, 55 Mo. 378.....	79
State v. Smiley, 65 Kansas, 255.....	129
State v. Smith, 63 N. E. (Ind.) 25; 64 N. E. (Ind.) 18.....	144
State v. Terre Haute, 130 Ind. 443.....	152
State Board of Assessors v. Central R. R. Co., 48 N. J. L. 146 278, 280, 290, 300, 313.....	78, 84, 90
State Railroad Tax Cases, 92 U. S. 575.....	78, 79, 137, 167, 174, 175, 196, 200
State Tax on Railway Gross Receipts, 15 Wall. (82 U. S.) 284.....	216
Stearns v. Minnesota, 179 U. S. 223.....	98, 228, 237
Streight v. Durham, 10 Okl. 361, 373; 61 Pac. 1096, 1100....	211
Supervisors v. Stanley, 105 U. S. 305.....	115, 129, 139, 140, 141

T.

Tappan v. Merchants' Nat. Bank, 19 Wall (86 U. S.) 490, 504	167
Taylor, etc. v. Louisville & N. R. Co., 88 Fed. 350.....	172, 177
Texas v. White, 74 U. S. 700, 720, 721.....	205, 207, 208
Thomas v. Gay, 169 U. S. 280.....	157, 160, 202
Tomlinson v. Jessup, 82 U. S. 454, 457.....	228, 231, 237, 235
Tonawanda v. Lyon, 181 U. S. 389.....	199
Township v. N. Y., etc. R. R. Co., 45 N. J. E. 436.....	237
Township of Caledonia v. Rose, 94 Mich. 216.....	131
Transportation Co. v. Wheeling, 99 U. S. 273.....	214
Travelers' Life Ins. Co. v. Conn., 185 U. S. 364.....	69, 70, 99, 138, 167, 171, 174
Trowbridge v. City of Detroit, 99 Mich. 443.....	188, 190
Tullis v. Lake Erie & Western R. R. Co., 175 U. S. 348....	100, 115, 243
Turpin v. Lemon, 187 U. S. 58.....	197, 198

U.

Union Pacific R. R. Co. v. Peniston, 18 Wall (85 U. S.) 5, 29, 30	63
Union Passenger Ry. Co. v. Philadelphia, 161 U. S. 528.....	235, 237
Union Refrigerator Transit Co. v. Lynch, 177 U. S. 149.....	213
Union Trust Co. v. Wayne Probate Judge, 125 Mich. 487....	188
United States v. New Orleans, 98 U. S. 381, 392.....	210
United States v. Union Pacific Ry., 160 U. S. 37.....	235, 238

V.

Voigt v. Detroit, 184 U. S. 122.....	197
--------------------------------------	-----

W.

Waggoner v. Evans, 170 U. S. 592.....	160
Wagoner v. Loomis, 37 Ohio St., 571, 578, 580.....	172, 177
Walcott v. People, 17 Mich. 68.....	188, 248
Walston v. Nevin, 128 U. S. 582.....	164
Warden, et al. v. Supervisors, 14 Wis. 618.....	212
Wellman v. Chicago & G. T. Ry. Co., 83 Mich. 592, 599.....	115
Western Union Telegraph Company v. Indiana, 165 U. S. 304..	105
Western Union Tel. Co. v. Mass., 125 U. S. 590.....	214, 216, 219
Western Union Tel. Co. v. Mass., 141 U. S. 40.....	214
Western Union Tel. Co. v. Missouri, 190 U. S. 412.....	214

Western Union Tel. Co. v. Taggart, 163 U. S. 1.....	214
Westinghausen v. People, 44 Mich. 265.....	190, 192
Weston v. Charleston, 2 Peters (25 U. S.) 466.....	63
Weyerhaeuser v. Minnesota, 176 U. S. 556, 557.....	197, 200
Wharton v. School District (42 Pa. St. 364).....	150, 162
Wheeler v. Wall., 6 Allen (Mass.) 558.....	202
Whitbeck v. Mercantile National Bank, 127 U. S. 193.....	132, 145
White v. Hart, 13 Wall. 649, 652.....	207
Williams v. Eggleston, 170 U. S. 310, 311.....	159, 208
Winona, etc. Land Co. v. Minnesota, 159 U. S. 537.....	196, 200
Wisconsin & Mich. Ry. Co. v. Powers, 191 U. S. 387.....	152
Woodson v. State, 69 Ark. 521, 528.....	241

Y.

Yazoo & M. V. R. Co. v. Adams (26 So. 335; 76 Miss. 545)...	78, 84
-------------------------------------------------------------	--------